

EXHIBIT 9

	Original Status: Pass-Through PA LLC Principals remain in Pennsylvania	Conversion to PA LLC / C-Corp Owner Principals remain in Pennsylvania	Conversion to DE LLC / S-Corp Owner Principals remain in Pennsylvania	Conversion to DE LLC / C-Corp Owner Principals remain in Pennsylvania	Conversion to DE LLC / C-Corp Owner Principals retire and move to Florida
CSC LLC Domicile	Pennsylvania	Pennsylvania	Delaware	Delaware	Delaware
Membership Type	Individuals or pass-through entities	Pennsylvania C-Corporations	Delaware S-Corporations	Delaware C-Corporations (***)	Delaware C-Corporations (***)
Income from Assigned Claims	Deemed derived in Philadelphia, PA	Deemed derived in Philadelphia, PA	Deemed derived in Wilmington, DE	Deemed derived in Wilmington, DE	Deemed derived in Wilmington, DE
Deferred Tax Domicile (Principals)	N/A	N/A	Remaining in Philadelphia, PA (*)	Remaining in Philadelphia, PA (*)	Future move to Florida (****)
<u>Taxation at LLC level</u>					
Federal / State	0.00%	0.00%	0.00%	0.00%	0.00%
City - NPT (*)	6.25%	6.25%	1.25%	1.25%	1.25%
City - Gross Receipts (*)	0.1415%	0.1415%	0.0945%	0.0945%	0.0945%
Total at LLC Level:	6.3915%	6.3915%	1.3445%	1.3445%	1.3445%
<u>Taxation at Member level</u> (LLC distributes all proceeds)					
QBI Deduction	0.00%	0.00%	0.00%	0.00%	0.00%
Federal (**)	37.00%	21.00%	37.00%	21.00%	21.00%
State (***)	3.07%	9.99%	3.07%	0.00%	0.00%
City	3.84%	0.00%	3.84%	0.00%	0.00%
Total at Member Level:	43.91%	30.99%	43.91%	21.00%	21.00%
<u>Total Immediate Tax Rate:</u>	47.49%	35.40%	44.66%	22.06%	22.06%
<u>Deferred Taxation:</u>					
Federal - Qualified Dividends	N/A	15.00%	0.00%	15.00%	15.00%
Federal - Obamacare	N/A	3.80%	0.00%	3.80%	3.80%
State	N/A	3.07%	0.00%	3.07%	0.00%
City	N/A	3.84%	0.00%	3.84%	1.00%
Total Deferred Tax Rate:	0.00%	25.71%	0.00%	25.71%	19.80%
<u>Final Tax Rate (incl. Deferred)</u>	47.49%	52.01%	44.66%	42.10%	37.49%
Pros		Slightly More Privacy Significant part of tax liability deferred	Highest Privacy Lower overall tax rate Corporations only need one officer/director Free office and conference facilities Chancery Courts and DE coporate law	Highest Privacy Much lower overall tax rate Significant part of tax liability deferred Corporations only need one officer/director Free office and conference facilities Chancery Courts and DE coporate law	Highest Privacy Lowest overall tax rate Significant part of tax liability deferred Corporations only need one officer/director Free office and conference facilities Chancery Courts and DE coporate law
Cons	Less privacy High overall tax rate No tax deferral	Still low privacy, officers must be disclosed Even higher overall tax rate No tax deferral Corporations must have 2 officers/directors	No tax deferral		
Decision	Replace with a better solution	Tax deferred, but final rate is too high	Best solution with no tax deferral	Best solution with tax deferral	Even better future tax-deferred solution

(*) Tax rates for Philadelphia, PA vs. Wilmington, DE are used. The exact location of CSC's individual Principals is not implied by this comparison, except that at least some of them reside in Philadelphia, PA.

(**) The 37% marginal tax rate from CSC's profits would apply to at least some of CSC's individual Principals via form K1 issued by CSC. By contrast, a C-corporation will pay only a 21% tax on the same profit attributed to it via form K1. Further distributions by the C-corporation to the Principal(s), if and when they occur, will be subject to a further 15% and 3.8% tax. However, this tax is not due until such distribution takes place, which can be decades from today, or even never. Even when they do take place, the combined effective total tax rate will be lower than the immediate tax rate triggered by CSC's pre-conversion structure.

(***) Delaware C-Corporations are subject to an 8.7% tax on all income *derived from Delaware, with a number of exceptions such as royalties and capital gains* . CSC's corporate members will likely not be subject to this tax since the income they derive from CSC and its litigation/claims. If on further advice from CSC's Delaware-based CPA's it turns out that this tax applies, CSC's members may either pay it (which will still have a net-positive tax effect in the tax-deferred scenario) or redomesticate in Nevada where the tax is 0%.

(****) Some or all of the Principals of CSC are contemplating moving to Florida when they reach retirement age. This column represents the scenario where the profits from CSC stay in C-Corporations without distribution until that time. Upon moving to Florida, the Principals may take the distributions, which, even then, will be subject to a lower overall tax rate. As another alternative, the distributions may never take place, and the C-Corporations will pass to the Principals' heirs.